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# Analysis of the Effect of Public Accounting Firm Reputation, Profitability, Institutional Ownership, and Audit Committee on Audit Report Lag on the Indonesia Stock Exchange

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**Abstract**

**Background:** Audit Report Lag reflects the timeliness of audited financial information and may affect the relevance of financial statements for investors and other stakeholders. Several firm and governance characteristics may influence the duration of audit completion.
**Objective:** This study examines the effect of Public Accounting Firm (KAP) reputation, profitability, institutional ownership, and audit committee on Audit Report Lag in Consumer Services Sector companies listed on the Indonesia Stock Exchange (IDX) during 2019–2023.
**Methods:** This study employs a quantitative approach using secondary data obtained from companies' annual reports and audited financial statements. The sample was selected using purposive sampling based on predetermined criteria. From 96 companies, 480 firm-year observations were initially obtained. After excluding observations with missing values and extreme outliers, 345 firm-year observations were used for multiple linear regression analysis.
**Results:** The results show that KAP reputation, profitability, institutional ownership, and audit committee each have a negative and significant effect on Audit Report Lag. Specifically, the regression coefficients are −16.247 ($p<0.001$), −36.443 ($p<0.001$), −15.622 ($p=0.003$), and −13.494 ($p<0.001$), respectively.
**Conclusion:** KAP reputation, profitability, institutional ownership, and audit committee effectiveness contribute to reducing Audit Report Lag. These findings indicate that audit firm capacity, favorable financial performance, stronger institutional monitoring, and effective audit committee oversight can support more timely completion of the audit process and publication of audited financial statements.

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## INTRODUCTION

Rapid economic growth creates various roles in the economy. One of the relationships that is often discussed nowadays is the relationship between companies and investors. Investors as the party that provides the funds, provide capital to companies that interest them by buying their shares (Tarmizi, 2023). The increasing number of new companies and the rapid growth of existing companies are triggering stiff competition to survive in the global market, so companies are encouraged to improve their performance in order to make a profit.

Ongoing economic growth can affect the time it takes for auditors to complete a company's financial statements (GRIGORAS-ICHIM et al., 2024; Reid et al., 2019). Audit report lag is the period of time it takes to complete the audit process until the audit report is published. This time range is measured based on the number of days it takes to obtain a report from an independent auditor on the audit of the company's annual financial statements, starting from the closing date of the company's books of December 31 to the date of the independent auditor's report. Many factors affect audit report lag. One of them is profitability. Profitability of a company's capabilities in generating profits during a certain period at the level of sales, assets and share capital (Alexandru, 2019; Ariyani et al., 2019). The profitability of a company can be assessed in a variety of ways depending on the profit and assets or capital that will be compared to each other.

Audit report lag is the length of time for audit completion measured from the closing date of the financial year to the date of completion of the audit of financial statements by independent auditor (Naryanto, 2020). Auditing financial statements is a time-consuming activity that allows the announcement of profits and financial statements to be delayed (Hwang et al., 2021; Kassem & Omoteso, 2024). This delay in financial statements can have a negative impact on market reactions. The longer the delay in the disclosure of financial statements, the more doubtful the relevance of the financial statements. This happens because investors generally consider the delay in the disclosure of financial statements to be a bad sign for the company's health condition.

The general perspective is that the reputation of a Public Accounting Firm is a view of the quality of the audit produced for KAP service users. A good reputation for KAP, usually has a good ability to produce audit reports quickly and on time. This can be shown by KAP which has an affiliation with the Big Four KAP, so that the audit can be completed early, because usually the Big Four Public Accounting Firm has human resources that tend to be many, can audit more efficiently and effectively so that the completion of the audit of the annual financial statements can be completed quickly and on time.

Profitability reflects a company's ability to generate profits relative to its available resources and is commonly used to assess financial performance (Barauskaite & Streimikiene, 2021; Hada & Mihalcea, 2020; Sudacevschi et al., 2024). A higher level of profitability indicates favorable company performance and may provide a positive signal to investors. From the perspective of financial reporting timeliness, companies with higher profitability tend to have stronger incentives to disclose their financial performance promptly. Managers may therefore encourage auditors to complete the audit process more quickly so that audited financial statements can be published without unnecessary delay. Consequently, higher profitability is expected to reduce Audit Report Lag.

Institutional ownership represents the proportion of company shares held by institutional investors. Institutional investors have greater capacity to monitor management, oversee compliance with shareholders' interests, and participate in strategic decision-making (Febrina & Sri, 2022). Stronger institutional ownership can increase external monitoring pressure on management to ensure that financial information is prepared and reported in a timely manner. Such monitoring may encourage management to facilitate the audit process and minimize delays in the publication of audited financial statements. Therefore, a higher proportion of institutional ownership is expected to reduce Audit Report Lag.

The audit committee also constitutes an important corporate governance mechanism in supporting the timeliness and reliability of financial reporting (Ghafran & Yasmin, 2018; Mathuva et al., 2019; Yahaya, 2025). The audit committee is established by the board of commissioners to assist in overseeing the preparation and implementation of financial reporting and monitoring the company's financial management. An effective audit committee can facilitate communication between management and external auditors and assist auditors in obtaining the information required during the audit process (Cohen et al., 2017; Compernolle, 2018). More effective audit committee oversight can consequently reduce obstacles in audit completion and shorten Audit Report Lag.

Despite the importance of timely audited financial reporting, delays remain evident among

Consumer Services Sector companies listed on the Indonesia Stock Exchange (IDX). Based on IDX data, 108 companies experienced delays in submitting audited financial statements in 2019. The number declined to 36 companies in 2020 and 33 companies in 2021, before increasing to 45 companies in 2022. In 2023, 26 companies still experienced delays. This fluctuation indicates that timely financial reporting remains a relevant issue in the sector and that differences in company characteristics and corporate governance mechanisms may contribute to variations in audit completion time.

Although previous studies have examined determinants of Audit Report Lag, much of the existing evidence has focused on manufacturing and other sectors, while the Consumer Services Sector remains relatively underexplored (Rizkyllah, 2018; Rosalia et al., 2019). Moreover, previous findings concerning the role of the audit committee remain inconsistent. Rizkyllah (2018) reported a positive effect of the audit committee on Audit Report Lag, whereas Rosalia et al. (2019) found a negative effect. These inconsistencies indicate that the relationship between corporate governance mechanisms and audit completion time requires further empirical examination. Accordingly, this study investigates the effects of KAP reputation, profitability, institutional ownership, and audit committee on Audit Report Lag in Consumer Services Sector companies listed on the IDX during 2019–2023. The study is expected to provide empirical evidence on factors associated with audit reporting timeliness in a sector that remains relatively less examined, particularly during a period encompassing the COVID-19 pandemic and subsequent recovery.

## METHOD

The population in this study comprised all Consumer Services Sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. Sample selection was conducted using the purposive sampling method based on the following criteria: (1) companies that were continuously listed in the Consumer Services Sector on the IDX throughout the entire observation period from 2019 to 2023; (2) companies that published complete audited annual financial statements during the observation period; and (3) companies that disclosed complete data for all variables required in this study, including KAP reputation, profitability (measured by Return on Assets/ROA), institutional ownership proportion, audit committee size, and audit report lag (measured in calendar days from the fiscal year-end to the date of the independent auditor's report).

Based on these criteria, a total of 96 companies were selected, yielding 480 firm-year observations (96 companies × 5 years). For the regression analysis, 135 firm-year observations were further excluded due to missing values and extreme outlier values identified during the classical assumption testing phase, specifically the normality test. This resulted in a final regression sample of 345 firm-year observations (N = 345), which was consistent with the total degrees of freedom reported in the ANOVA output (df Total = 344, N = 345).

The type of research used in this study was quantitative research. Data collection was carried out through documentary studies, which are data collection techniques that involve the use of documents such as books, journals, scientific papers, and other relevant sources. In this study, the author used secondary data in the form of financial statements, as well as books and articles as supporting materials for the research. The data were obtained from the financial statements of companies in the Consumer Services Sector listed on the Indonesia Stock Exchange for the 2019–2023 period, which were published on the official website of the Indonesia Stock Exchange, www.idx.co.id.

H1: The reputation of the Public Accounting Firm has a negative effect on audit report lag.

### The Effect of Profitability on Audit Report Lag

Profitability is the profit generated by a company over a certain period; profitability can be used as a measuring tool to assess the performance of a company. Good company performance will bring high profits to shareholders. companies that have a high level of profitability are more inclined to be on time in submitting financial statements than companies that experience a decline in profitability. With regard to signal theory, market participants will capture signals from the

information conveyed by the company. The information published will be said to be good news if a company earns high profits in a period. This is a good signal for investors, because it can speed up the publication of audited financial statements. The results of previous research from Sari & Juniati Gunawan (2023) prove that profitability has a negative effect on audit report lag. Hence, the hypothesis given is:
H2: Profitability has a negative effect on audit report lag

**The Effect of Institutional Ownership on Audit Report Lag**

Institutional ownership is part of the shareholder. The task of institutional ownership is to oversee management, ensure compliance with shareholders, and play a role in the company's strategic decision-making. A high level of institutional ownership can prevent other actions so that the submission of financial statements will be faster. Institutional ownership is suspected to accelerate the company to immediately submit financial statements in accordance with the stipulated provisions so that the higher the level of ownership, the shorter the time it takes for the company to submit financial statements.
H3: Institutional ownership has a negative effect on audit report lag.

**The Influence of the Audit Committee on Audit Report Lag**

An audit committee is a group of people formed by a board of commissioners who have the task of assisting in monitoring the planning and execution of financial statements, then supervising the financial management of the company. The benefit of having an audit committee is to provide assistance to external auditors in providing the information needed to accelerate the audit process of financial statements. So that there is no Audit Report Lag. Research conducted by Rizkyllah (2018) states that the audit committee has a positive effect on audit report lag. Meanwhile, Rosalia et al. (2019) stated that the addition of an audit committee had a negative effect on audit report lag.
H4: Audit Committee Negatively Affects Audit Report Lag

**Research Framework**

This study aims to examine the influence of KAP Reputation, Profitability, Institutional Ownership and Audit Committee on audit report lag. The conceptual framework of this model can be described as follows:

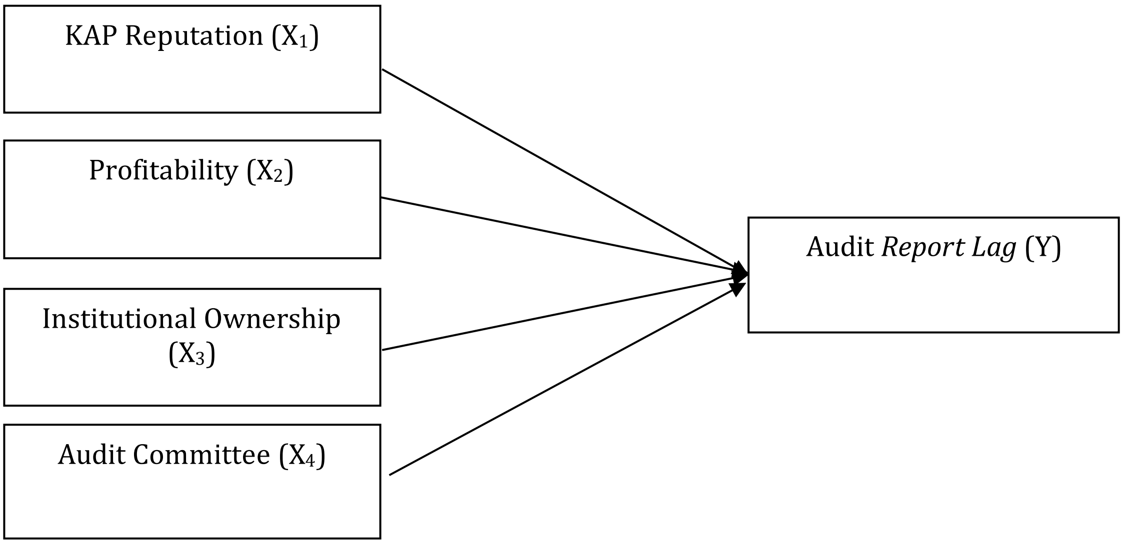


**Figure 1**. Research Framework

## RESULTS AND DISCUSSION

**Results**

**Descriptive Statistics**

According to Sugiyono (2019) descriptive statistics are statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to generality or generalization. These statistics are viewed based on minimum, maximum, mean, and standard deviation. The following is presented Table 1 which is a descriptive statistic:

**Table 1.**
*Descriptive Statistics*

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Profitability | 480 | 1396.8627 | 3612.4426 | 4.623104 | 176.9065087 |
| Institutional Ownership | 480 | 0.0000 | 0.9957 | 0.657770 | 0.2299605 |
| Audit Committee | 480 | 1 | 5 | 3.11 | 0.514 |
| Audit Report Lag | 480 | 29 | 330 | 94.01 | 30.437 |
| Valid N (listwise) | 480 | | | | |

Source: SPSS Output Version 25, 2025

**Reputation of a public accounting firm**

The following is presented Table 2 which is a descriptive statistic of KAP reputation:

**Table 2.**
*Descriptive Statistics of KAP Reputation*

**KAP Reputation**

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 0 | 313 | 65.2 | 65.2 | 65.2 |
| | 1 | 167 | 34.8 | 34.8 | 100.0 |
| | Total | 480 | 100.0 | 100.0 | |

Source: SPSS Output Version 25, 2025

Based on Table 2, the reputation of KAP as an independent variable in this study is a nominal variable measured using dummy variables, overall the data in this study is valid because all data has been processed. The results of descriptive statistics show that the companies audited by non-big four KAP amounted to 313 from the sample data or 65.2 percent, meaning that this number represents 65.2 percent of the total sample, indicating that the majority of companies in the sample use non-big four KAP services. Non-big four KAP have a significant role in the audit market, and many companies choose to use their services. Meanwhile, the companies audited by the big four KAP amounted to 167 from the sample data or 34.8 percent, meaning that the 167 companies represented 34.8 percent of the total sample data used in the research or task. This shows that almost half of the companies in the sample are audited by the big four KAP which indicates the dominance of the big four KAP in the audit market.

**Profitability**

It has a minimum profitability value of -1,396.8627 owned by PT Leyand International, Tbk. (LAPD) in 2021. The maximum value of 3,612.4426 is owned by PT Leyand International, Tbk. (LAPD) in 2022. The average value of overall profitability is 4.623104. The company's standard deviation value is 176.9065087.

**Institutional Ownership**

The minimum value of institutional ownership of 0.0000 is owned by PT Wismilak Inti Makmur, Tbk. (WIIM) in 2020-2023. The maximum value of 0.9957 is owned by PT Dua Putra Utama Makmur, Tbk. (DPUM) in 2023. The average value of the company's institutional ownership is 0.657770. The standard deviation value is 0.2299605.

**Audit Committee**

The minimum audit committee score of 1 is owned by PT Wicaksana Overseas International, Tbk. (WICO) in 2022. The maximum value of 5 is owned by PT Malindo Feedmill, Tbk. (MAIN) in 2019-2023. The average score of the audit committee in the company is 3.11. The standard deviation value is 0.514.

## Classic Assumption Testing

### *Normality test*

The normality test is test research that aims to test the residual on the resulting regression equation, whether the residual is normally distributed. Normality testing in this study used One Sample Kolmogorov-Smirnov. If the significant value > 0.05, the regression value has been distributed normally.

### *Multicollinearity test*

The multicollinearity test is a test study that aims to test whether the regression model finds a correlation between independent variables. This test is carried out based on tolerance values and variance inflation factor. If the tolerance value is > 0.10 and the variance inflation factor is < 10, then there is no problem of multicollinearity in the regression value.

### *Heteroscedasticity test*

The heteroscedasticity test is a study that aims to see whether in the regression model there is an unevenness of variance from one residual observation to another. This test uses the glacier test method. If the significance value > 0.05, there is no heteroscedasticity problem in the regression value.

### *Autocorrelation test*

The autocorrelation test is a test that aims to test whether in the linear regression model there is an interference error in the t period with a interference error in the t-1 period (previously). The autocorrelation test through this test is carried out by comparing the values of DU and DW. If the DU value < DW is < (4 – DU), then there is no autocorrelation problem in the regression value.

## Influence Analysis

### *Multiple Regression Analysis*

Multiple linear regression analysis is an analysis that functions to see the linear relationship between more than one variable and one other variable. The following is presented Table 3 which is a multiple regression analysis:

**Table 3.**
*Multiple Regression Analysis*

**Coefficient**

| Models | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | T | Sig. |
|---|---|---|---|---|---|
| 1 (Constant) | 147.828 | 10.797 | | 13.692 | 0.000 |
| KAP Reputation | -16.247 | 2.624 | -0.314 | -6.192 | 0.000 |
| Profitability | -36.443 | 8.821 | -0.202 | -4.132 | 0.000 |
| Institutional Ownership | -15.622 | 5.255 | -0.147 | -2.973 | 0.003 |
| Audit Committee | -13.494 | 3.173 | -0.203 | -4.253 | 0.000 |

Source: SPSS Output Version 25, 2025

The multiple regression equation is as follows:

$$Y = 147.828 - 16.247X1 - 36.443X2 - 15.662X3 - 13.494X4 + e$$

Table 3 shows that the results of the analysis of multiple linear regression equations are as follows:

The constant shows a figure of 147,828 and if the KAP's reputation, profitability, institutional ownership and audit committee are zero, then the audit report lag is 148 days.

The reputation of KAP has a negative regression coefficient value of 16.247 which means that every increase in the reputation of the KAP by one unit is able to reduce the audit report lag by 16 days. Assuming that the other variables are of constant value.

Profitability has a negative regression coefficient value of 36.443 which means that every increase in profitability by one unit is able to reduce audit report lag by 36 days. Assuming that the other variables are of constant value.

Institutional ownership has a negative regression coefficient value of 15.662 which means that every increase in institutional ownership by one unit is able to reduce audit report lag by 16 days. Assuming that the other variables are of constant value.

The audit committee has a negative regression coefficient value of 13.494 which means that every increase in the audit committee by one unit is able to reduce the audit report lag by 13 days. Assuming that the other variables are of constant value.

**Coefficient of Determination and Correlation Coefficient**

The coefficient of determination is the proportion or percentage of the total variation of the dependent variable described. If the coefficient of determination is close to 1, then it explains that the independent variable has the ability to explain the dependent variable which is very strong. Meanwhile, if the coefficient of determination is close to 0, then it explains that the independent variable has the ability to explain the dependent variable which is very weak. Based on Table 4, it shows that the results of the determination coefficient on the Adjusted R Square show a value of 0.247 or 24.7 percent while the remaining 75.3 percent is explained outside of other independent variable factors that affect audit report lag. The result of the correlation coefficient at (R) shows a value of 0.506, so it can be said that the correlation coefficient is quite strong or moderate because it is in the range of 0.400 – 0.599.

**Hypothesis Test**

***F Test (Model Feasibility Test)***

The F test or model feasibility test is the initial stage of identifying the model that is estimated to be suitable and suitable for use or not. This test was carried out by comparing Fcount with Ftable. If the value of Fcount > Ftable with a significance of < 0.05, then the test model is suitable for use. The following is presented Table 4 which is an F test (model feasibility test):

**Table 4.**
*F Test (Model Feasibility Test)*

| **ANOVA** | | | | | | |
|---|---|---|---|---|---|---|
| **Models** | | **Sum of Squares** | **Df** | **Mean Square** | **F** | **Sig.** |
| 1 | Regression | 51544.757 | 4 | 12886.189 | 29.189 | 0.000b |
| | Residual | 150098.791 | 340 | 441.467 | | |
| | Total | 201643.548 | 344 | | | |

Source: SPSS Output Version 25, 2025

Table 4. showed that the test results had a Fcal value of 29.189 greater than Ftable of 2.398 with a significance of 0.000 smaller than 0.05. The results of these tests show that the model is acceptable so that the assessment can be further tested.

It should be noted that although the descriptive statistical analysis (Table 1 and Table 2) was conducted on the full initial sample of N = 480 firm-year observations, the multiple regression analysis (Table 3), F-test (Table 4), and related inferential tests were performed on a reduced sample of N = 345 firm-year observations (df Total = 344). This reduction reflects the exclusion of 135 firm-year observations that contained missing values or extreme outlier values identified during classical assumption testing (One-Sample Kolmogorov–Smirnov normality test). The Adjusted R-Square value of 0.247 and correlation coefficient R = 0.506 reported under 'Coefficient of Determination and Correlation Coefficient' are both derived from this cleaned regression sample of N = 345.

***T test (Partial test)***

The t test or partial test is a test used to determine the influence of each independent variable on the dependent variable. This test is carried out by comparing the tcal value with the table. If the calculation < the table or the probability value > the significance of 0.05, then Ha is accepted and Ho is rejected, the conclusion is that the independent variable has an effect on the dependent variable.

Based on Table 3, it shows that the reputation of the KAP has a tcount value of -6.192 greater than the ttable of -1.966 with a significance of 0.000 less than 0.05, the reputation of the KAP has a negative and significant effect on audit report lag.

Profitability has a calculated value of -4.132 greater than the table of -1.966 with a significance of 0.000 less than 0.05, so profitability has a negative and significant effect on audit report lag.

Institutional ownership has a calculated value of -2.973 greater than the table of -1.966 with a significance of 0.003 smaller than 0.05, then institutional ownership has a negative and significant effect on audit report lag.

The audit committee has a tcount value of -4.253 greater than the ttable of -1.966 with a significance of 0.000 smaller than 0.05, the audit committee has a negative and significant effect on audit report lag.

## CONCLUSION

This study concludes that Public Accounting Firm (KAP) reputation, profitability, institutional ownership, and audit committee each have a negative and significant effect on Audit Report Lag in Consumer Services Sector companies listed on the Indonesia Stock Exchange during 2019–2023. Companies audited by reputable KAPs tend to experience shorter audit completion periods, while higher profitability provides incentives for timely disclosure of favorable financial performance. Greater institutional ownership strengthens monitoring of management, and an effective audit committee facilitates coordination between management and external auditors. These findings confirm that both external audit characteristics and internal corporate governance mechanisms play an important role in improving the timeliness of audited financial reporting.

The findings imply that companies can reduce Audit Report Lag by strengthening audit quality, maintaining sound financial performance, enhancing institutional monitoring, and improving the effectiveness of audit committees. Future research is encouraged to extend the analysis to other sectors and observation periods and to incorporate additional determinants of Audit Report Lag, such as firm size, leverage, financial distress, audit tenure, and operational complexity. Future studies may also employ more comprehensive measures of audit quality and KAP reputation to provide a broader understanding of the factors determining audit completion timeliness.

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## AUTHOR CONTRIBUTION STATEMENT

All authors contributed to the conceptualization and development of the research. The authors contributed to data collection, data analysis, interpretation of the results, and preparation of the manuscript. All authors approved the final version of the manuscript and agreed to be accountable for all aspects of the research.

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